

ADJUSTMENTS BUDGET OF UMNGENI MUNICIPALITY



2014/15 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
- **At www.umngeni.gov.za**

Table of Contents

PART 1 – ADJUSTMENTS BUDGET	2
1.1 MAYOR'S REPORT.....	2
1.2 COUNCIL RESOLUTIONS.....	3
1.3 EXECUTIVE SUMMARY	3
1.4 ADJUSTMENT BUDGET TABLES	5
PART 2 – SUPPORTING DOCUMENTATION	2
2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS.....	27
2.2 ADJUSTMENTS TO BUDGET FUNDING.....	27
2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY.....	27
2.4 ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS.....	27
2.5 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	27
2.6 ADJUSTMENTS TO CAPITAL EXPENDITURE.....	27
2.7 OTHER SUPPORTING DOCUMENTS.....	27
2.8 MUNICIPAL MANAGER'S QUALITY CERTIFICATION.....	27

Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative	M	Mayor
BPC	Budget Planning Committee	MBRR	Municipal Budget & Reporting Regulations
CFO	Chief Financial Officer	MEC	Member of the Executive Committee
CM	Municipality Manager	MFMA	Municipal Financial Management Act
CPI	Consumer Price Index	MIG	Municipal Infrastructure Grant
CRRF	Capital Replacement Reserve Fund	MPRA	Municipal Properties Rates Act
DBSA	Development Bank of South Africa	MSA	Municipal Systems Act
DoRA	Division of Revenue Act	MTEF	Medium-term Expenditure Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and Expenditure Framework
EE	Employment Equity	NERSA	National Electricity Regulator South Africa
EEDSM	Energy Efficiency Demand Side Management	NGO	Non-Governmental Organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	Generally Accepted Municipal Accounting Practice	OHS	Occupational Health and Safety
GDP	Gross Domestic Product	OP	Operational Plan
GDS	Gauteng Growth and Development Strategy	PBO	Public Benefit Organisations
GFS	Government Financial Statistics	PHC	Provincial Health Care
GRAP	General Recognised Accounting Practice	PMS	Performance Management System
HR	Human Resources	PPE	Property Plant and Equipment
HSRC	Human Science Research Council	PPP	Public Private Partnership
IDP	Integrated Development Plan	PTIS	Public Transport Infrastructure System
IT	Information Technology	RG	Restructuring Grant
kℓ	kilolitre	RSC	Regional Services Council
km	kilometre	SALGA	South African Local Government Association
KPA	Key Performance Area	SAPS	South African Police Service
KPI	Key Performance Indicator	SDBIP	Service Delivery Budget
kWh	kilowatt hour		
ℓ	litre		
LED	Local Economic Development		
			Implementation Plan
			SMME Small Micro and Medium Enterprises

Part 1 – Adjustments Budget

1.1 Mayor's Report

During January 2015 the implementation of the budget and financial performance of the municipality was assessed for the first half of the financial year taking into consideration the monthly budget statements. According to this assessment it was recommended to Council that the 2014/15 annual budget be amended in February 2015 to revise projections for revenue and expenditures amongst the different votes. The main reasons for the revision can be summarised as follows:-

1. Additional grant allocations to uMngeni Municipality in respect of the Massification and Corridor Development amounts to R583 thousand and R15 million respectively.
2. Additional Traffic Fines Income due to the expansion of the hours worked by the law enforcement team and implementation of IGRAP 1 accounting standard.
3. Additional operating grants allocation in respect of roll-overs from previous financial year.
4. Roll-overs of capital grants due to the non-completion of these projects in the 2013/14 financial years. This was funded through the Provincial funds.
5. Increase in the bulk purchase of electricity expenditure due to the electricity losses experienced throughout the year.
6. Transfer of amounts between votes which could not be covered by the Virement Policy of the Municipality.

Although all of the above affected the original budget to the extent that the total operating expenditure increased from R 259.3 million to R 285.9 million, the revenue also increased from R 264.1 million to R 286 million leaving a surplus of R 79 000. This will have no effect on the rate randage or any other tariffs and charges of the municipality. I therefore recommend that the Adjusted Budget as set out in the Tables B1 to B10 be approved by Council for the 2014/15 financial year.

1.2 Council Resolutions

On 26 February 2015 the Council of uMngeni Local Municipality met in the Council Chambers of uMngeni Municipality to consider the adjustments budget of the municipality for the financial year 2014/15. The Council approved and adopted the following resolutions:

1. That Council adopts the Adjustments Budget for the 2014/2015 financial year in terms of section 28 of the Municipal Finance Management Act, No. 56 of 2003 as set out in the following adjustments budget tables:
 - 1.1 Table B1: Adjustments Budget Summary
 - 1.2 Table B2: Adjustments Budget Financial Performance (Standard Classification)
 - 1.3 Table B3: Adjustments Budget Financial Performance (Revenue & Expenditure by Vote)
 - 1.3.1 Table B4: Adjustments Budget Financial Performance (Revenue by Source and Expenditure by Type)
 - 1.4 Table B5: Adjustments Capital Expenditure Budget by Vote & Funding
 - 1.5 Table B6: Adjustments Budget on Financial Position
 - 1.6 Table B7: Adjustments Budget on Cash Flow
 - 1.7 Table B8: Cash Backed Reserves / Accumulated Surplus Reconciliation
 - 1.8 Table B9: Asset Management
 - 1.8.1 Table B10: Basic Service Delivery Measurement
2. That the Adjustments Budget as per section 21 of the Municipal Budget & Reporting Regulations be submitted to Provincial and National Treasuries within 10 days after approval by Council.

1.3 Executive Summary

The format and contents of the adjustments budget and supporting documentation must be in the format as specified in schedule B of the Municipal Budget and Reporting Regulations. The adjustments budget as submitted herewith contains the applicable adjustments budget tables B1 to B10 and supporting tables SB1 to SB20.

It should be noted that municipal taxes and tariffs may not be increased during a financial year, and any amendments to the annual budget must remain funded in accordance with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).

Table B1 provides high level summary on the adjusted budgeted financial performance, capital expenditure and funds sources, financial position, cash flows, cash backing/surplus reconciliation, asset management and free services whilst table B2-B10 and supporting table SB1-SB19 provides more details on the adjusted budgetary information.

The adjustments budget herewith presented provides for a net increase in the total operating revenue of R 21.9 million to the amount of R 286 million (original budget : R264.1 million). When analysing this, the following factors become apparent.

- (a) Property rates and electricity reflect an increase of R 0.5 million and R 4.4 million respectively. This is mainly due to the amnesty project that has been taken by the municipality which starts to yield positive results.
- (b) Transfers recognised-operational increased by R 1.1 million due to the roller overs approved by National Treasury.
- (c) Other own revenue was increased by R 15.7 million due to the expansion of the hours worked by the law enforcement team and implementation of IGRAP 1 accounting standard.

The adjusted operating expenditure amounts to R 285.9 million (original budget: R 259.3 million) which reflects an increase of R 26.6 million. The main contributing factors for this increase are as follows:

- (a) Employee related costs increased by R 6.8 million in order to fill vacant posts mostly for general workers and reduce overtime expenditure.
- (b) Remuneration of councillors increased by R 0.2 million. This is a provision for the Speaker, EXCO members and MPAC chair to become full time councillors.
- (c) Debt impairment increased by R 12.4 million due to increase in traffic fines.
- (d) Bulk purchases increased by R 9.1 million due to electricity losses.

- (e) Other expenditure decreased by R 3.6 million in order for the municipality to implement strict control measures on nice-to-have items.

The adjusted capital expenditure for 2014/2015 amount to R 68 million which is R 45 million more than the original budget of R 23 million. This is attributed to the roll-overs and increased allocation in terms of Division of Revenue (DORA).

1.4 Adjustments Budget Tables

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2014/2015 budget and MTREF as approved by the Council. Each table is accompanied by explanatory notes on the facing page.

Table 1 MBRR Table B1 – Adjustments Budget Summary

KZN222 uMngeni - Table B1 Adjustments Budget Summary -

Description	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	132,896	-	-	-	-	-	500	500	133,396	141,673	149,323
Service charges	51,084	-	-	-	-	-	4,362	4,362	55,446	65,595	70,439
Investment revenue	900	-	-	-	-	-	180	180	1,080	949	1,000
Transfers recognised - operational	47,314	-	-	-	-	-	1,144	1,144	48,458	51,646	53,770
Other own revenue	21,932	-	-	-	-	-	15,700	15,700	37,632	24,175	24,101
Total Revenue (excluding capital transfers and contributions)	264,126	-	-	-	-	-	21,885	21,885	288,012	284,037	298,633
Employee costs	80,741	-	-	-	-	-	6,842	6,842	87,583	84,255	89,583
Remuneration of councillors	6,127	-	-	-	-	-	230	230	6,358	6,495	6,820
Depreciation & asset impairment	10,675	-	-	-	-	-	-	-	10,675	11,292	11,944
Finance charges	4,499	-	-	-	-	-	-	-	4,499	4,560	4,834
Materials and bulk purchases	65,681	-	-	-	-	-	9,102	9,102	74,783	69,622	73,799
Transfers and grants	7,085	-	-	-	-	-	1,144	1,144	8,229	7,699	7,394
Other expenditure	84,477	-	-	-	-	-	9,329	9,329	93,806	88,990	92,257
Total Expenditure	259,285	-	-	-	-	-	26,647	26,647	285,932	271,113	286,631
Surplus/(Deficit)	4,841	-	-	-	-	-	(4,762)	(4,762)	79	12,924	12,002
Transfers recognised - capital	21,415	-	-	-	-	-	45,457	45,457	66,872	22,428	23,268
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270
Capital expenditure & funds sources											
Capital expenditure	23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268
Transfers recognised - capital	21,415	-	-	-	-	-	45,457	45,457	66,872	22,428	23,268
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,600	-	-	-	-	-	(480)	(480)	1,120	11,000	-
Total sources of capital funds	23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268
Financial position											
Total current assets	185,716	-	-	-	-	-	(29,397)	(29,397)	156,319	175,678	171,354
Total non current assets	829,708	-	-	-	-	-	44,977	44,977	874,685	833,502	845,155
Total current liabilities	4,835	-	-	-	-	-	-	-	4,835	3,841	4,949
Total non current liabilities	37,151	-	-	-	-	-	-	-	37,151	35,888	33,572
Community wealth/Equity	973,438	-	-	-	-	-	15,580	15,580	989,018	969,451	977,987
Cash flows											
Net cash from (used) operating	25,734	-	-	-	-	-	30,563	30,563	56,297	38,870	39,053
Net cash from (used) investing	(23,015)	-	-	-	-	-	(15,179)	(15,179)	(38,194)	(33,428)	(22,268)
Net cash from (used) financing	(2,500)	-	-	-	-	-	-	-	(2,500)	(1,500)	(2,600)
Cash/cash equivalents at the year end	8,885	-	-	-	-	-	15,385	15,385	24,279	5,140	19,325
Cash backing/surplus reconciliation											
Cash and investments available	47,500	-	-	-	-	-	(29,397)	(29,397)	18,103	49,949	52,824
Application of cash and investments	169,654	-	-	-	-	-	4,855	4,855	174,509	177,686	202,290
Balance - surplus (shortfall)	(122,155)	-	-	-	-	-	(34,252)	(34,252)	(156,407)	(127,737)	(149,466)
Asset Management											
Asset register summary (WDV)	37,343	-	-	-	-	-	-	-	37,343	44,244	44,245
Depreciation & asset impairment	10,675	-	-	-	-	-	-	-	10,675	11,292	11,944
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	11,000	-
Repairs and Maintenance	22,902	-	-	-	-	-	(3,105)	(3,105)	19,797	23,599	24,762
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	53,900	-	-	-	-	-	-	-	53,900	56,930	60,132
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	23	-	-	-	-	-	-	-	23	23	23

Explanatory notes to MBRR Table B1 – Adjustments Budget Summary

1. Table B1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - (a) The operating surplus / deficit (after Total Expenditure) is positive over the MTREF
 - (b) Capital expenditure is balanced by capital funding sources, of which
 - (i) Transfers recognised is reflected on the Financial Performance Budget;
 - (ii) Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - (iii) Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing / surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This placed the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections was highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 2 MBRR Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN222 uMngeni - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Standard												
<i>Governance and administration</i>		171,152	-	-	-	-	-	2,388	2,388	173,541	183,860	192,417
Executive and council		166,040	-	-	-	-	-	1,845	1,845	167,885	178,488	186,772
Budget and treasury office		4,068	-	-	-	-	-	726	726	4,794	4,268	4,479
Corporate services		1,045	-	-	-	-	-	(183)	(183)	862	1,104	1,167
<i>Community and public safety</i>		16,797	-	-	-	-	-	15,362	15,362	32,159	19,221	19,200
Community and social services		3,952	-	-	-	-	-	(184)	(184)	3,768	5,683	4,930
Sport and recreation		6	-	-	-	-	-	-	-	6	7	7
Public safety		12,839	-	-	-	-	-	15,546	15,546	28,385	13,532	14,263
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4,159	-	-	-	-	-	36	36	4,195	3,330	3,376
Planning and development		724	-	-	-	-	-	(33)	(33)	691	764	805
Road transport		3,435	-	-	-	-	-	69	69	3,504	2,566	2,571
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		72,017	-	-	-	-	-	4,100	4,100	76,117	77,625	83,640
Electricity		61,417	-	-	-	-	-	4,122	4,122	65,539	66,185	71,461
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		22	-	-	-	-	-	(22)	(22)	-	24	25
Waste management		10,578	-	-	-	-	-	0	0	10,578	11,416	12,153
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	264,126	-	-	-	-	-	21,886	21,886	286,012	284,037	298,633
Expenditure - Standard												
<i>Governance and administration</i>		80,223	-	-	-	-	-	(1,414)	(1,414)	78,809	78,055	100,353
Executive and council		31,552	-	-	-	-	-	(3,038)	(3,038)	28,514	32,525	52,119
Budget and treasury office		26,032	-	-	-	-	-	(463)	(463)	25,569	21,535	22,802
Corporate services		22,639	-	-	-	-	-	2,087	2,087	24,726	23,995	25,431
<i>Community and public safety</i>		40,520	-	-	-	-	-	15,834	15,834	56,354	44,849	46,525
Community and social services		16,362	-	-	-	-	-	4,273	4,273	20,635	19,206	19,304
Sport and recreation		9,974	-	-	-	-	-	639	639	10,613	10,592	11,249
Public safety		12,864	-	-	-	-	-	11,040	11,040	23,904	13,649	14,482
Housing		1,319	-	-	-	-	-	(118)	(118)	1,201	1,402	1,490
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		31,311	-	-	-	-	-	4,336	4,336	35,646	33,183	16,354
Planning and development		7,722	-	-	-	-	-	92	92	7,814	8,209	8,727
Road transport		23,588	-	-	-	-	-	4,244	4,244	27,833	24,974	7,627
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		107,163	-	-	-	-	-	7,894	7,894	115,057	114,953	123,322
Electricity		82,762	-	-	-	-	-	8,329	8,329	91,091	88,988	95,693
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		9,047	-	-	-	-	-	(3,670)	(3,670)	5,377	9,608	10,204
Waste management		15,354	-	-	-	-	-	3,235	3,235	18,589	16,357	17,425
<i>Other</i>		69	-	-	-	-	-	(3)	(3)	67	73	77
Total Expenditure - Standard	3	259,285	-	-	-	-	-	26,647	26,647	285,932	271,113	286,631
Surplus/ (Deficit) for the year		4,841	-	-	-	-	-	(4,761)	(4,761)	79	12,924	12,002

Table 2 MBRR Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 9 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under Executive and Council.

Table 3 MBRR Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

KZN222 uMngeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		168,040	-	-	-	-	-	1,845	1,845	167,885	178,488	186,772
Vote 2 - Finance		4,088	-	-	-	-	-	726	726	4,794	4,268	4,479
Vote 3 - Corporate Services		1,334	-	-	-	-	-	(206)	(206)	1,128	1,409	1,489
Vote 4 - Planning Services		724	-	-	-	-	-	(33)	(33)	691	764	805
Vote 5 - Community Services		16,489	-	-	-	-	-	15,527	15,527	31,996	18,876	18,835
Vote 6 - Technical Services		14,074	-	-	-	-	-	(96)	(96)	13,978	14,046	14,793
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Electricity		61,417	-	-	-	-	-	4,122	4,122	65,539	66,185	71,461
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	264,126	-	-	-	-	-	21,885	21,885	286,012	284,037	298,633
Expenditure by Vote	1											
Vote 1 - Executive and Council		32,889	-	-	-	-	-	(2,434)	(2,434)	30,455	33,947	53,632
Vote 2 - Finance		24,125	-	-	-	-	-	(463)	(463)	23,662	21,028	22,268
Vote 3 - Corporate Services		19,159	-	-	-	-	-	1,483	1,483	20,642	20,291	21,491
Vote 4 - Planning Services		7,819	-	-	-	-	-	(6)	(6)	7,814	8,312	8,835
Vote 5 - Community Services		32,583	-	-	-	-	-	16,894	16,894	49,477	36,091	37,227
Vote 6 - Technical Services		56,675	-	-	-	-	-	2,658	2,658	59,333	58,978	43,789
Vote 7 - Economic Development and Growth		2,544	-	-	-	-	-	(61)	(61)	2,483	2,703	2,873
Vote 8 - Internal Audit		729	-	-	-	-	-	247	247	976	775	823
Vote 9 - Electricity		82,762	-	-	-	-	-	8,329	8,329	91,091	88,968	95,693
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	259,285	-	-	-	-	-	26,647	26,647	285,932	271,113	286,631
Surplus/ (Deficit) for the year	2	4,841	-	-	-	-	-	(4,762)	(4,762)	79	12,924	12,002

Explanatory notes to MBRR Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. The electricity trading deficit is huge in the 2014/2015 MTREF. This is primarily as a result of the high increases in Eskom bulk purchases, distribution losses and the tariff setting policy of the municipality to buffer the impact of these increases on individual consumers.
3. Note that the deficit on the electricity account is cross-subsidised by rates and other municipal services.

Table 4 MBRR Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

KZN222 uMngeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	126,895	-	-	-	-	-	500	500	127,396	135,348	142,657
Property rates - penalties & collection charges		6,000								6,000	6,324	6,666
Service charges - electricity revenue	2	56,138	-	-	-	-	-	4,362	4,362	60,500	60,304	64,778
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4,946	-	-	-	-	-	-	-	4,946	5,291	5,661
Service charges - other		-								-	-	-
Rental of facilities and equipment		843						(168)	(168)	675	888	936
Interest earned - external investments		900						180	180	1,080	949	1,000
Interest earned - outstanding debtors		1,728						-	-	1,728	1,821	1,920
Dividends received		-						-	-	-	-	-
Fines		9,694					-	16,334	16,334	26,029	10,218	10,770
Licences and permits		2,293						-	-	2,293	2,416	2,547
Agency services		-						-	-	-	-	-
Transfers recognised - operating		47,314						1,144	1,144	48,458	51,646	53,770
Other revenue	2	7,375	-	-	-	-	-	(467)	(467)	6,908	8,831	7,929
Gains on disposal of PPE		-						-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		264,126	-	-	-	-	-	21,885	21,885	286,012	284,037	298,633
Expenditure By Type												
Employee related costs		80,741	-	-	-	-	-	6,842	6,842	87,583	84,255	89,583
Remuneration of councillors		6,127						230	230	6,358	6,495	6,820
Debt impairment		7,847						12,439	12,439	20,285	8,318	8,817
Depreciation & asset impairment		10,675	-	-	-	-	-	-	-	10,675	11,292	11,944
Finance charges		4,499						-	-	4,499	4,560	4,834
Bulk purchases		65,681	-	-	-	-	-	9,102	9,102	74,783	69,622	73,799
Other materials		-						-	-	-	-	-
Contracted services		9,219	-	-	-	-	-	482	482	9,701	9,717	10,240
Transfers and grants		7,085						1,144	1,144	8,229	7,899	7,394
Other expenditure		67,411	-	-	-	-	-	(3,592)	(3,592)	63,819	68,955	73,200
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		259,285	-	-	-	-	-	26,647	26,647	285,932	271,113	286,631
Surplus/(Deficit)		4,841	-	-	-	-	-	(4,762)	(4,762)	79	12,924	12,002
Transfers recognised - capital		21,415	-	-	-	-	-	45,457	45,457	66,872	22,428	23,268
Contributions		-						-	-	-	-	-
Contributed assets		-						-	-	-	-	-
Surplus/(Deficit) before taxation		26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270
Taxation		-						-	-	-	-	-
Surplus/(Deficit) after taxation		26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270
Attributable to minorities		-						-	-	-	-	-
Surplus/(Deficit) attributable to municipality		26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270
Share of surplus/ (deficit) of associate		-						-	-	-	-	-
Surplus/ (Deficit) for the year		26,256	-	-	-	-	-	40,695	40,695	66,951	35,352	35,270

EXPLANATORY NOTES TO TABLE B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R 286 million in 2014/15 and decreases to R 284 million by 2015/16.
2. Revenue to be generated from property rates is R 127.4 million in the 2014/15 financial year and increases to R 135.3 million by 2015/16 which represents 44.5 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Service charges relating to electricity and refuse removal contributes to the revenue basket of the Municipality totalling R 65.4 million for the 2014 / 2015 financial year and increasing to R 65.6 million by 2015/16. For the 2014/15 financial year service charges amount to 22.7
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Additional grants in the amount of R1.1 million were roll-overs approved by National treasury for 2013/2014 financial year.
5. Bulk purchases have significantly increased over the 2014/15 period escalating from R65.7 million to R74.8 million. These increases can be attributed to the substantial electricity losses due to theft and illegal connections.
6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 5 MBRR Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding source

KZN222 uMngeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Electricity		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and Council		-	-	-	-	-	-	500	500	500	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning Services		-	-	-	-	-	-	42,538	42,538	42,538	-	-
Vote 5 - Community Services		2,500	-	-	-	-	-	723	723	3,223	3,400	-
Vote 6 - Technical Services		20,515	-	-	-	-	-	208	208	20,723	19,028	23,268
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Electricity		-	-	-	-	-	-	1,008	1,008	1,008	11,000	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268
Total Capital Expenditure - Vote		23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268
Capital Expenditure - Standard												
Governance and administration		-	-	-	-	-	-	500	500	500	-	-
Executive and council		-	-	-	-	-	-	500	500	500	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,500	-	-	-	-	-	723	723	3,223	3,400	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		2,500	-	-	-	-	-	723	723	3,223	3,400	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		18,915	-	-	-	-	-	43,726	43,726	62,641	19,028	23,268
Planning and development		-	-	-	-	-	-	42,538	42,538	42,538	-	-
Road transport		18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,268
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1,600	-	-	-	-	-	28	28	1,628	11,000	-
Electricity		-	-	-	-	-	-	1,008	1,008	1,008	11,000	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1,600	-	-	-	-	-	(980)	(980)	620	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268
Funded by:												
National Government		21,415	-	-	-	-	-	425	425	21,840	22,428	23,268
Provincial Government		-	-	-	-	-	-	45,032	45,032	45,032	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	21,415	-	-	-	-	-	45,457	45,457	66,872	22,428	23,268
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,600	-	-	-	-	-	(480)	(480)	1,120	11,000	-
Total Capital Funding		23,015	-	-	-	-	-	44,977	44,977	67,992	33,428	23,268

**Explanatory notes to Table B5 – Adjustments Budgeted Capital
Expenditure by vote, standard classification and funding source**

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Single-year capital expenditure has been appropriated at R 68 million for the 2014/2015 financial year.
4. The capital programme is funded from National grants, Provincial grants and internally generated funds. For 2014/15, capital transfers totals R 66.9 million. Internally generated funding totalling R1.1 million.

Table 6 MBRR Table B6 – Adjustments Budgeted Financial Position

KZN222 uMngeni - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Net. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		7,594						1,762	1,762	9,356	7,648	7,965
Call investment deposits	1	39,906	-	-	-	-	-	(31,159)	(31,159)	8,747	42,301	44,839
Consumer debtors	1	81,384	-	-	-	-	-	-	-	81,384	68,896	61,698
Other debtors		-						-	-	-	-	-
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		56,832						-	-	56,832	56,832	56,832
Total current assets		185,716	-	-	-	-	-	(29,397)	(29,397)	156,319	175,678	171,354
Non current assets												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		-						-	-	-	-	-
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	829,590	-	-	-	-	-	44,977	44,977	874,567	833,383	845,034
Agricultural		-						-	-	-	-	-
Biological		-						-	-	-	-	-
Intangible		118						-	-	118	119	120
Other non-current assets		-						-	-	-	-	-
Total non current assets		829,708	-	-	-	-	-	44,977	44,977	874,685	833,502	845,155
TOTAL ASSETS		1,015,424	-	-	-	-	-	15,580	15,580	1,031,004	1,009,180	1,016,508
LIABILITIES												
Current liabilities												
Bank overdraft		-						-	-	-	-	-
Borrowing		2,500	-	-	-	-	-	-	-	2,500	1,500	2,600
Consumer deposits		2,265						-	-	2,265	2,267	2,272
Trade and other payables		71	-	-	-	-	-	-	-	71	74	78
Provisions		-						-	-	-	-	-
Total current liabilities		4,835	-	-	-	-	-	-	-	4,835	3,841	4,949
Non current liabilities												
Borrowing	1	32,316	-	-	-	-	-	-	-	32,316	30,816	28,216
Provisions	1	4,835	-	-	-	-	-	-	-	4,835	5,072	5,356
Total non current liabilities		37,151	-	-	-	-	-	-	-	37,151	35,888	33,572
TOTAL LIABILITIES		41,986	-	-	-	-	-	-	-	41,986	39,729	38,521
NET ASSETS	2	973,438	-	-	-	-	-	15,580	15,580	989,018	969,451	977,987
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		735,712	-	-	-	-	-	15,580	15,580	751,292	728,159	724,630
Reserves		237,726	-	-	-	-	-	-	-	237,726	241,292	253,357
TOTAL COMMUNITY WEALTH/EQUITY		973,438	-	-	-	-	-	15,580	15,580	989,018	969,451	977,987

Explanatory notes to Table A6 – Adjustments Budgeted Financial Position

1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash

and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 7 MBRR Table B7 – Adjustments Budgeted Cash Flow Statement

KZN222 uMngeni - Table B7 Adjustments Budget Cash Flows -

REVENUE ALLOCATION - TABLE OF REVENUE BUDGET CASH FLOWS												
Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		195,520						4,512	4,512	200,032	213,921	202,152
Government - operating	1	47,314						1,144	1,144	48,458	51,646	53,770
Government - capital	1	21,415						30,583	30,583	51,998	22,428	23,268
Interest		900						181	181	1,081	948	1,000
Dividends		-						-	-	-	-	-
Payments												
Suppliers and employees		(234,916)						(6,836)	(6,836)	(241,752)	(245,514)	(236,303)
Finance charges		(4,499)						-	-	(4,499)	(4,560)	(4,834)
Transfers and Grants	1	-						-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		25,734	-	-	-	-	-	29,584	29,584	55,318	38,870	39,053
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current debtors		-						-	-	-	-	-
Decrease (increase) other non-current receivables		-						-	-	-	-	-
Decrease (increase) in non-current investments		-						14,875	14,875	14,875	-	-
Payments												
Capital assets		(23,015)						(44,977)	(44,977)	(67,992)	(33,428)	(22,268)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23,015)	-	-	-	-	-	(30,102)	(30,102)	(53,117)	(33,428)	(22,268)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-					-	-	-	-	-	-
Borrowing long term/refinancing		-					-	-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
Payments												
Repayment of borrowing		(2,500)						-	-	(2,500)	(1,500)	(2,600)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,500)	-	-	-	-	-	-	-	(2,500)	(1,500)	(2,600)
NET INCREASE/ (DECREASE) IN CASH HELD		219	-	-	-	-	-	(518)	(518)	(299)	3,942	14,185
Cash/cash equivalents at the year begin:	2	979						8,676	8,676	9,655	1,198	5,140
Cash/cash equivalents at the year end:	2	1,198	-					8,158	9,356	9,356	5,140	19,325

Explanatory notes to Table B7 – Adjustments Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Table 8 MBRR Table B8 – Cash Backed Reserves / Accumulated Surplus Reconciliation

KZN222 uMngeni - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	8,895	-	-	-	-	-	15,385	15,385	24,279	5,140	19,325
Other current investments > 90 days		38,605	-	-	-	-	-	(44,782)	(44,782)	(6,177)	44,809	33,498
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		47,500	-	-	-	-	-	(29,397)	(29,397)	18,103	49,949	52,824
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(73,627)	-	-	-	-	-	4,855	4,855	(68,772)	(63,606)	(51,067)
Other provisions		5,556	-	-	-	-	-	-	-	5,556	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		237,726	-	-	-	-	-	-	-	237,726	241,292	253,357
Total Application of cash and investments:		169,654	-	-	-	-	-	4,855	4,855	174,509	177,886	202,290
Surplus(shortfall)		(122,155)	-	-	-	-	-	(34,252)	(34,252)	(156,407)	(127,737)	(149,466)

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

Table 9 MBRR Table B9 - Asset Management

KZN222 uMngeni - Table B9 Asset Management -

Description		Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
			Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	24,015	-	-	-	-	-	43,977	43,977	67,992	24,328	23,268
Infrastructure - Road transport			18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,268
Infrastructure - Electricity			-	-	-	-	-	-	1,008	1,008	1,008	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			1,600	-	-	-	-	-	(980)	(980)	620	-	-
Infrastructure			20,515	-	-	-	-	-	1,216	1,216	21,731	19,028	23,268
Community			3,100	-	-	-	-	-	123	123	3,223	5,300	-
Heritage assets			-	-	-	-	-	-	42,538	42,538	42,538	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	400	-	-	-	-	-	100	100	500	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	-	-	-	-	-	-	-	-	-	11,000	-
Infrastructure - Road transport			-	-	-	-	-	-	-	-	-	11,000	-
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			-	-	-	-	-	-	-	-	-	11,000	-
Community			-	-	-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		5	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted		4	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport			18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,268
Infrastructure - Electricity			-	-	-	-	-	-	1,008	1,008	1,008	11,000	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			1,600	-	-	-	-	-	(980)	(980)	620	-	-
Infrastructure			20,515	-	-	-	-	-	1,216	1,216	21,731	30,028	23,268
Community			3,100	-	-	-	-	-	123	123	3,223	5,300	-
Heritage assets			-	-	-	-	-	-	42,538	42,538	42,538	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			400	-	-	-	-	-	100	100	500	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted		2	24,015	-	-	-	-	-	43,977	43,977	67,992	35,328	23,268
ASSET REGISTER SUMMARY - PPE (WDV)		5											
Infrastructure - Road transport			26,007	-	-	-	-	-	-	-	26,007	31,007	31,007
Infrastructure - Electricity			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			26,007	-	-	-	-	-	-	-	26,007	31,007	31,007
Community			11,218	-	-	-	-	-	-	-	11,218	13,118	13,118
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets			-	-	-	-	-	-	-	-	-	-	-
Biological assets			118	-	-	-	-	-	-	-	118	119	120
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	37,343	-	-	-	-	-	-	-	37,343	44,244	44,245
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment			10,675	-	-	-	-	-	-	-	10,675	11,292	11,044
Repairs and Maintenance by asset class		3	22,902	-	-	-	-	-	(3,105)	(3,105)	19,797	23,599	24,762
Infrastructure - Road transport			9,972	-	-	-	-	-	(347)	(347)	9,625	10,620	11,310
Infrastructure - Electricity			4,564	-	-	-	-	-	(1,350)	(1,350)	3,214	4,821	5,093
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			14,536	-	-	-	-	-	(1,697)	(1,697)	12,839	15,441	16,402
Community			8,365	-	-	-	-	-	(1,408)	(1,408)	6,958	8,158	8,360
Heritage assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Other assets		6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			33,577	-	-	-	-	-	(3,105)	(3,105)	30,472	34,891	36,706
% of capital exp on renewal of assets			0.0%	0.0%							0.0%	31.1%	0.0%
Renewal of existing assets as % of deprec			0.0%	0.0%							0.0%	97.4%	0.0%
R&M as a % of PPE			61.3%	0.0%							53.0%	53.3%	56.0%
Renewal and R&M as a % of PPE			61.3%	0.0%							53.0%	78.2%	56.0%

Explanatory notes to Table B9 - Asset Management

1. Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

Table 10 MBRR Table B10 - Basic Service Delivery Measurement

KZN222 uMngeni - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling	2											
Piped water inside yard (but not in dwelling)												
Using public tap (at least min. service level)												
Other water supply (at least min. service level)												
Minimum Service Level and Above sub-total												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3,4											
No water supply												
Below Minimum Service Level sub-total												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		22307	0	0	0	0	0	0		22,307	23422	24359
Flush toilet (with septic tank)		7980	0	0	0	0	0	0		7,980	8379	8715
Chemical toilet		267	0	0	0	0	0	0		267	280	292
Pit toilet (ventilated)		1235	0	0	0	0	0	0		1,235	1297	1349
Other toilet provisions (> min. service level)		0	0	0	0	0	0	0			0	0
Minimum Service Level and Above sub-total		31,789								31,789	33,378	34,715
Bucket toilet		0	0	0	0	0	0	0			0	0
Other toilet provisions (< min. service level)		0	0	0	0	0	0	0			0	0
No toilet provisions		0	0	0	0	0	0	0			0	0
Below Minimum Service Level sub-total												
Total number of households	5	31,789								31,789	33,378	34,715
Energy:												
Electricity (at least min. service level)		4800	0	0	0	0	0	0		4,800	4800	4800
Electricity - prepaid (> min. service level)		9000	0	0	0	0	0	0		9,000	9000	9000
Minimum Service Level and Above sub-total		13,800								13,800	13,800	13,800
Electricity (< min. service level)		0	0	0	0	0	0	0			0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0			0	0
Other energy sources		0	0	0	0	0	0	0			0	0
Below Minimum Service Level sub-total												
Total number of households	5	13,800								13,800	13,800	13,800
Refuse:												
Removed at least once a week (min. service)												
Minimum Service Level and Above sub-total												
Removed less frequently than once a week		23000	0	0	0	0	0	0		23,000	23000	23000
Using communal refuse dump		0	0	0	0	0	0	0			0	0
Using own refuse dump		0	0	0	0	0	0	0			0	0
Other rubbish disposal		0	0	0	0	0	0	0			0	0
No rubbish disposal		0	0	0	0	0	0	0			0	0
Below Minimum Service Level sub-total		23,000								23,000	23,000	23,000
Total number of households	5	23,000								23,000	23,000	23,000
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		0	0	0	0	0	0	0			0	0
Sanitation (free minimum level service)		0	0	0	0	0	0	0			0	0
Electricity/other energy (50kwh per household per month)		9000	0	0	0	0	0	0		9,000	9000	9000
Refuse (removed at least once a week)		9000	0	0	0	0	0	0		9,000	9000	9000
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)												
Sanitation (free sanitation service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed once a week)												
Total cost of FBS provided (minimum social package)												
Highest level of free service provided												
Property rates (R'000 value threshold)		100000	0	0	0	0	0	0		100,000	100000	100000
Water (kilolitres per household per month)		0	0	0	0	0	0	0			0	0
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0			0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0			0	0
Electricity (kw per household per month)		100	0	0	0	0	0	0		100	100	100
Refuse (average litres per week)		0	0	0	0	0	0	0			0	0
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		46,428								46,428	48,935	51,578
Property rates (other exemptions, reductions and rebates)												
Water												
Sanitation												
Electricity/other energy		2,884								2,884	3,085	3,302
Refuse		4,587								4,587	4,809	5,252
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of free services provided (total)	6	53,900								53,900	56,930	60,132

Explanatory notes to Table B10 - Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The budget provides for + 1500 households to be registered as indigent in 2014/15, and therefore entitled to receiving Free Basic Services. The number is set to increase households given the rapid rate of in-migration to the Municipality, especially by poor people seeking economic opportunities.
3. It is anticipated that these Free Basic Services will cost the municipality R 4.9 million in 2014/15. This is covered by the municipality's equitable share allocation from national government.

Part 2 – Supporting Documentation

Part 2 of the Adjustments Budget contains supporting tables SB1 to SB20 of which information on the supporting tables is as follows:-

1. Adjustments to Budget Funding

The increased expenditure from R 259.2 million to R285.9 million is mainly funded by revenue increased revenue increase from R264.1 to R286.0 Million. On the capital side, the net amount of R67.9 million is funded from the MIG, Mandela Capture Side, INEP, Cedara College grants and internally generated funds which is catered for in the cash-flow forecast up to June 2015. All conditional grants will either be spent and / or invested on those projects that will not be completed by 30 June 2015.

2. Adjustments to Expenditure Allocations and Grant Programme

Supporting Table SB8 provides details on the adjusted expenditure on transfers and grant programmes. The main adjustments are on other grant providers which can be summarised as follows:-

- (a) Roller overs for Municipal Systems Improvement and Finance Management amounts to R 381 000 and R 377 000 respectively.
- (b) Reduction on Library grant amounts to R148,000.00.
- (c) INEP allocation of R425,000.00.
- (d) Mandela Capture Site Allocation of R43,000,000.00
- (e) Cedara College Allocation of R1,900,000.00
- (f) Massification Allocation of R538,000.00

3. Adjustments made to Councillor Allowances and Employee Benefits

Supporting Table SB11 provides details on the proposed adjustments to councillor and staff benefits.

Supporting tables SB13, SB14, SB16 and SB17 reflects the adjustments to the monthly targets for operating revenue and expenditure as well as capital expenditure. The financial indicators presented with the annual budget remain unchanged and the projected performance indicators and benchmarks are reflected in supporting tables SB4.

4. Adjustments made to Capital Expenditure

The adjustment to the capital programmes are reflected in supporting table SA19 and constitute an increase in capital expenditure of R 45 million.

KZN222 uMngeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	Budget Year: 2014/15										Budget Year: +1 2015/16		Budget Year: +2 2016/17	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget			
		A	5 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H					
R thousands															
REVENUE ITEMS															
Property rates															
Total Property Rates		178,083						500	500	178,583	187,191	197,296			
Less Revenue Foregone		49,187								49,187	51,843	54,642			
Net Property Rates		128,896	-	-	-	-	-	500	500	127,396	135,348	142,657			
Service charges - electricity revenue															
Total Service charges - electricity revenue		59,022						4,362	4,362	63,384	63,390	68,080			
Less Revenue Foregone		2,884								2,884	3,088	3,302			
Net Service charges - electricity revenue		56,138	-	-	-	-	-	4,362	4,362	60,500	60,301	64,778			
Service charges - water revenue															
Total Service charges - water revenue		-								-	-	-			
Less Revenue Foregone		-								-	-	-			
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue															
Total Service charges - sanitation revenue		-								-	-	-			
Less Revenue Foregone		-								-	-	-			
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse revenue															
Total refuse removal revenue		9,755								9,755	10,438	11,188			
Total landfill revenue		59								59	62	65			
Less Revenue Foregone		4,867								4,867	5,208	5,573			
Net Service charges - refuse revenue		4,946	-	-	-	-	-	-	-	4,946	5,291	5,681			
Other Revenue By Source															
Fuel levy		-								-	-	-			
Other revenue	3	7,375						(467)	(467)	6,908	8,831	7,829			
Total 'Other' Revenue	1	7,375	-	-	-	-	-	(467)	(467)	6,908	8,831	7,829			
EXPENDITURE ITEMS															
Employee related costs															
Basic Salaries and Wages		53,434						4,281	4,281	57,715	57,225	60,804			
Pension and MF Contributions		8,024						1,455	1,455	9,479	8,526	9,071			
Medical Aid Contributions		4,354						(105)	(105)	4,249	4,833	4,929			
Overtime		3,611						565	565	4,176	3,842	4,087			
Performance Bonuses		-						-	-	-	-	-			
Motor Vehicle Allowance		3,242						128	128	3,371	3,270	3,479			
Cellphone Allowance		444						(9)	(9)	435	351	374			
Housing Allowances		357						(39)	(39)	318	360	404			
Other benefits and allowances		815						565	565	1,380	848	996			
Payments in lieu of leave		5,808						-	-	5,808	4,492	4,622			
Long service awards		-						-	-	-	-	-			
Post-retirement benefit obligations		653						-	-	653	688	725			
sub-total	4	80,741	-	-	-	-	-	6,842	6,842	87,583	84,255	89,583			
Less: Employees costs capitalised to PPE		-						-	-	-	-	-			
Total Employee related costs	1	80,741	-	-	-	-	-	6,842	6,842	87,583	84,255	89,583			
Contributions recognised - capital															
List contributions by contract		-						-	-	-	-	-			
Total Contributions recognised - capital		-						-	-	-	-	-			
Depreciation & asset impairment															
Depreciation of Property, Plant & Equipment		10,675						-	-	10,675	11,292	11,944			
Lease amortisation		-						-	-	-	-	-			
Capital asset impairment		-						-	-	-	-	-			
Depreciation resulting from revaluation of PPE		-						-	-	-	-	-			
Total Depreciation & asset impairment	1	10,675	-	-	-	-	-	-	-	10,675	11,292	11,944			
Bulk purchases															
Electricity		65,681						9,102	9,102	74,783	69,622	73,759			
Water		-						-	-	-	-	-			
Total bulk purchases	1	65,681	-	-	-	-	-	9,102	9,102	74,783	69,622	73,759			
Contracted services															
ESKOM: ELECTRICITY		2,507						782	782	3,290	2,748	2,897			
OTHERS		6,811						(300)	(300)	6,511	6,968	7,344			
sub-total	1	9,318	-	-	-	-	-	482	482	3,290	5,717	10,240			
Allocations to organs of state:															
Electricity		-						-	-	-	-	-			
Water		-						-	-	-	-	-			
Sanitation		-						-	-	-	-	-			
Other		-						-	-	-	-	-			
Total contracted services		9,318	-	-	-	-	-	482	482	3,290	5,717	10,240			
Other Expenditure By Type															
Repairs and maintenance		22,902						(3,105)	(3,105)	18,797	23,599	24,782			
Collection costs		-						-	-	-	-	-			
Contributions to 'other' provisions		-						-	-	-	-	-			
Consultant fees		1,728						3,657	3,657	5,383	1,819	1,918			
Audit fees		1,569						-	-	1,569	1,654	1,743			
General expenses	3.5	41,214						(4,144)	(4,144)	37,071	41,884	44,778			
Total Other Expenditure	1	67,411	-	-	-	-	-	(3,592)	(407)	44,822	68,955	73,200			

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unmet obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint ventures' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/impromptu funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts: = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (sec

12. $G = B + C + D + E + F$

13. Adjusted Budget H = (A or A1/2 etc) + G

KZN222 uMngeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Call investment deposits												
Call deposits < 90 days		39,905						(31,159)	(31,159)	8,747	42,301	44,839
Other current investments > 90 days		-								-	-	-
Total Call investment deposits	1	39,905	-	-	-	-	-	(31,159)	(31,159)	8,747	42,301	44,839
Consumer debtors												
Consumer debtors		82,506								82,506	70,130	63,117
Less: provision for debt impairment		1,121	-	-	-	-	-	-	-	1,121	1,234	1,419
Total Consumer debtors	1	81,384	-	-	-	-	-	-	-	81,384	68,896	61,698
Debt impairment provision												
Balance at the beginning of the year		-								-	1,121	1,234
Contributions to the provision		-								-	(1,121)	(1,234)
Bad debts written off		1,121								1,121	1,234	1,419
Balance at end of year		1,121	-	-	-	-	-	-	-	1,121	1,234	1,419
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		829,590						44,977	44,977	874,567	833,383	845,034
Leases recognised as PPE		-								-	-	-
Less: Accumulated depreciation		-								-	-	-
Total Property, plant & equipment	1	829,590	-	-	-	-	-	44,977	44,977	874,567	833,383	845,034
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		2,500								2,500	1,500	2,600
Current portion of long-term liabilities		-								-	-	-
Total Current liabilities - Borrowing		2,500	-	-	-	-	-	-	-	2,500	1,500	2,600
Trade and other payables												
Creditors		71								71	74	78
Unspent conditional grants and receipts		-								-	-	-
VAT		-								-	-	-
Total Trade and other payables	1	71	-	-	-	-	-	-	-	71	74	78
Non current liabilities - Borrowing												
Borrowing		32,316								32,316	30,816	28,216
Finance leases (including PPP asset element)		-								-	-	-
Total Non current liabilities - Borrowing	3	32,316	-	-	-	-	-	-	-	32,316	30,816	28,216
Provisions - non current												
Retirement benefits		-								-	-	-
List other major items		-								-	-	-
Refuse landfill site rehabilitation		-								-	-	-
Other		4,835								4,835	5,072	5,356
Total Provisions - non current		4,835	-	-	-	-	-	-	-	4,835	5,072	5,356
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		-								-	-	-
Appropriations to Reserves		-								-	-	-
Transfers from Reserves		-								-	-	-
Depreciation offsets		-								-	-	-
Other adjustments		735,712						15,580	15,580	751,292	728,159	724,630
Accumulated Surplus/(Deficit)	1	735,712	-	-	-	-	-	15,580	15,580	751,292	728,159	724,630
Reserves												
Housing Development Fund		-								-	-	-
Capital replacement		-								-	-	-
Self-insurance		-								-	-	-
Other reserves (list)		237,726								237,726	241,292	253,357
Revaluation		-								-	-	-
Total Reserves	2	237,726	-	-	-	-	-	-	-	237,726	241,292	253,357
TOTAL COMMUNITY WEALTH/EQUITY	2	973,438	-	-	-	-	-	15,580	15,580	989,818	969,451	977,987
Total capital expenditure includes expenditure on nationally significant priorities:												
Provision of basic services										-	-	-
2010 World Cup										-	-	-

References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A15
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see)

10. $G = B + C + D + E + F$

11. Adjusted Budget H = (A or A1/2 etc) + G

KZN222 uMngeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Total Adjusted Budget targets $H = (A \text{ or } A1/2 \text{ etc}) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

KZN222 uMngeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Budget Year 2014/15			Budget Year +1 2015/16	Budget Year +2 2016/17
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2.7%	0.0%	2.4%	2.2%	2.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				13.6%	0.0%	13.6%	12.8%	11.1%
Liquidity									
Current Ratio	Current assets/current liabilities				3840.8%	0.0%	3232.8%	4573.6%	3452.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				17159.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				9.8	0.0	3.7	13.0	10.7
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				30.8%	0.0%	28.5%	24.3%	20.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash					5.9%	0.0%	0.8%	1.4%	0.4%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.6%	0.0%	30.6%	29.7%	30.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.7%	0.0%	6.9%	8.3%	8.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.7%	0.0%	5.3%	5.6%	5.6%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				3577.6%	0.0%	3919.9%	3126.1%	3293.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				30.8%	0.0%	28.5%	24.3%	20.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.1

References

1. Consumer debtors > 12 months old are excluded from current assets

KZN222 uMngeni - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2011/12	2012/13	2013/14	Current year	Original Budget	Adjusted Budget
Demographics										
Population			74,000	85,000	92,710,000	92,710,000	92,710,000	92,710,000	92,710,000	92,710,000
Females aged 5 - 14			37,000	43,000	7,162,000	7,162,000	7,162,000	7,162,000	7,162,000	7,162,000
Males aged 5 - 14			36,000	42,000	7,368,000	7,368,000	7,368,000	7,368,000	7,368,000	7,368,000
Females aged 15 - 34			12,000	11,000	17,157,000	17,157,000	17,157,000	17,157,000	17,157,000	17,157,000
Males aged 15 - 34			-	-	17,759,000	17,759,000	17,759,000	17,759,000	17,759,000	17,759,000
Unemployment			-	-	9,711,000	9,711,000	9,711,000	9,711,000	9,711,000	9,711,000
Monthly Household Income (no. of households)										
None	1, 12		1,800	2,100	33,287	33,287	33,287	33,287	33,287	33,287
R1 - R1 600			-	-	12,987	12,987	12,987	12,987	12,987	12,987
R1 601 - R3 200			-	-	8,575	8,575	8,575	8,575	8,575	8,575
R3 201 - R6 400			-	-	4,441	4,441	4,441	4,441	4,441	4,441
R6 401 - R12 600			-	-	4,124	4,124	4,124	4,124	4,124	4,124
R12 601 - R25 600			-	-	3,130	3,130	3,130	3,130	3,130	3,130
R25 601 - R51 200			73,886	84,715	1,501	1,501	1,501	1,501	1,501	1,501
R52 201 - R102 400			-	-	481	481	481	481	481	481
R102 401 - R204 800			20	21	176	176	176	176	176	176
R204 801 - R409 600			-	-	94	94	94	94	94	94
R409 601 - R819 200			1,000	1,000	-	-	-	-	-	-
> R819 200			-	-	-	-	-	-	-	-
Poverty profiles (no. of households)										
< R2 060 per household per month	13		17,581	18,801	19,000	19,000	19,000	19,000	19,000	19,000
Insert description	2		-	-	0.00	0.00	0.00	0.00	0.00	0.00
Household demographics (000)										
Number of people in municipal area			92,710	92,710	93	93	93	93	93	93
Number of poor people in municipal area			-	-	-	-	-	-	-	-
Number of households in municipal area			30,490	30,490	30	30	30	30	30	30
Number of poor households in municipal area			-	-	-	-	-	-	-	-
Definition of poor household (R per month)			-	-	-	-	-	-	-	-
Housing statistics										
Formal	3		23,485	23,485	23,485	23,485	23,485	23,485	23,485	23,485
Informal			1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
Total number of households			25,031	25,031	25,031	25,031	25,031	25,031	25,031	25,031
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-
Dwellings provided by provinces	5		-	-	-	-	-	-	-	-
Dwellings provided by private sector			-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	-	-	-	-	-
Economic										
Inflation/inflation outlook (CPIX)	6		-	-	-	-	-	-	-	-
Interest rate - borrowing			-	-	-	-	-	-	-	-
Interest rate - investment			-	-	-	-	-	-	-	-
Remuneration increases			-	-	-	-	-	-	-	-
Consumption growth (electricity)			-	-	-	-	-	-	-	-
Consumption growth (water)			-	-	-	-	-	-	-	-
Collection rates										
Property tax/service charges			-	-	-	-	-	-	-	-
Rental of facilities & equipment			-	-	-	-	-	-	-	-
Interest - external investments			-	-	-	-	-	-	-	-
Interest - debtors			-	-	-	-	-	-	-	-
Revenue from agency services			-	-	-	-	-	-	-	-

References:

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigenous policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

KZN222 uMngeni - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2011/12	2012/13	2013/14	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	(1,407)	(5,995)	8,676	1,198	—	9,356	5,140	19,325
Cash + investments at the yr end less applications - R'000	2	18(1)b	3,213	2,624	38,474	(122,155)	—	(155,407)	(127,737)	(149,466)
Cash year end/monthly employee/supplier payments	3	18(1)b	(1,407)	(5,995)	8,676	0	—	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	23,516	22,212	41,058	26,255	—	66,951	35,352	35,270
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)		0.0%		0.0%	0.0%	0.0%	-1.8%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	90.6%	0.0%	84.6%	92.4%	82.9%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	0.0%			4.0%	0.0%	10.2%	4.0%	4.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-15.3%	-10.4%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	0.6%	0.8%	0.6%	61.3%	0.0%	53.0%	53.3%	55.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	31.1%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

KZN222 uMngeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2014/15							Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12		
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43,763	-	-	-	759	759	44,522	46,364	49,094
Municipal Systems Improvement		934	-	-	-	381	381	1,315	967	1,018
Finance Management		1,600	-	-	-	377	377	1,977	1,650	1,700
EPWP Incentive		1,000	-	-	-	-	-	1,000	-	-
Local Government Equitable Share		36,235	-	-	-	-	-	36,235	39,576	42,019
Special Support Councillors Remuneration		3,994	-	-	-	-	-	3,994	4,171	4,357
Provincial Government:		3,551	-	-	-	385	385	3,936	5,282	4,676
Library		2,500	-	-	-	-	-	2,500	2,703	2,846
Museum		799	-	-	-	(148)	(148)	651	2,314	1,331
Library		252	-	-	-	-	-	252	265	499
Data cleansing		-	-	-	-	175	175	175	-	-
Other transfers and grants [MAP]		-	-	-	-	358	358	358	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	47,314	-	-	-	1,144	1,144	48,458	51,646	53,770
Capital Transfers and Grants										
National Government:		21,415	-	-	-	425	425	21,840	22,428	23,268
Municipal Infrastructure Grant (MIG)		21,415	-	-	-	-	-	21,415	22,428	23,268
Dept. of Energy- NATIONAL GRANT		-	-	-	-	425	425	425	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	45,032	45,032	45,032	-	-
Massification and Cedara College- PROVINCIAL GRANT		-	-	-	-	2,494	2,494	2,494	-	-
Mandela Capture Phase 1		-	-	-	-	42,538	42,538	42,538	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	21,415	-	-	-	45,457	45,457	66,872	22,428	23,268
TOTAL RECEIPTS OF TRANSFERS & GRANTS		68,729	-	-	-	46,601	46,601	115,330	74,074	77,038

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1/2 etc) + E

KZN222 uMngeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2014/15						Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	
R thousands									
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1								
Operating expenditure of Transfers and Grants									
National Government:		43,763	-	-	-	759	759	44,522	46,364
Municipal Systems Improvement		934				381	381	1,315	1,018
Finance Management		1,600				377	377	1,977	1,700
EPWP Incentive		1,000				-	-	1,000	-
Local Government Equitable Share		36,235				-	-	36,235	39,576
								-	-
Special Support Councillors Remuneration		3,994				-	-	3,994	4,171
Provincial Government:		3,551	-	-	-	385	385	3,936	5,282
Library		799				(148)	(148)	651	2,314
Museum		252				-	-	252	265
Library		2,500				-	-	2,500	2,703
Data cleansing		-				175	175	175	-
Other transfers and grants [MAP]		-				358	358	358	-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-
		-				-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-
		-				-	-	-	-
Total operating expenditure of Transfers and Grants:		47,314	-	-	-	1,144	1,144	48,458	51,646
Capital expenditure of Transfers and Grants									
National Government:		21,415	-	-	-	45,457	45,457	66,872	22,428
Municipal Infrastructure Grant (MIG)		21,415				-	-	21,415	22,428
Dept. of Energy- NATIONAL GRANT		-				425	425	425	-
		-				-	-	-	-
		-				-	-	-	-
Other capital transfers [insert description]		-				45,032	45,032	45,032	-
Provincial Government:		-	-	-	-	-	-	-	-
Massification and Cedara College- PROVINCIAL GRANT		-				-	-	-	-
Mandela Capture Phase 1		-				-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-
		-				-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]		-				-	-	-	-
		-				-	-	-	-
Total capital expenditure of Transfers and Grants		21,415	-	-	-	45,457	45,457	66,872	22,428
Total capital expenditure of Transfers and Grants		68,729	-	-	-	46,601	46,601	115,330	74,074

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

KZN222 uMngeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2014/15							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	1,754	1,754	1,754	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	1,754	1,754	1,754	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	15,652	15,652	15,652	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	15,652	15,652	15,652	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		-	-	-	-	17,406	17,406	17,406	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	425	425	425	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	425	425	425	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	425	425	425	-	-
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	17,831	17,831	17,831	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

KZN222 uMngeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

[illegible]

KZN222 uMngeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2014/15										% change	
		Original Budget	Prior Adjusted Accoun. Funds			Multi-year capital	Unforeseen	Nat. or Prov. Govt	Other Adjusts.		Total Adjusts.		Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands													
Councillors (Political Office Support, Allow. Othel)													
Basic Salaries and Wages		5,127							230	230	5,358	3.8%	
Pension and UIF Contributions		-							-	-	-		
Medical Aid Contributions		-							-	-	-		
Motor Vehicle Allowance		-							-	-	-		
Cellphone Allowance		-							-	-	-		
Housing Allowances		-							-	-	-		
Other benefits and allowances		-							-	-	-		
Sub Total - Councillors		5,127							230	230	5,358	3.8%	
% Increase			(5)								0		
Senior Managers of the Municipality													
Basic Salaries and Wages		8,053							(778)	(778)	5,275	-12.8%	
Pension and UIF Contributions		11							-	-	11	0.0%	
Medical Aid Contributions		-							-	-	-		
Overtime		-							-	-	-		
Performance Bonus		-							-	-	-		
Motor Vehicle Allowance		160							-	-	160	0.0%	
Cellphone Allowance		114							-	-	114	0.0%	
Housing Allowances		-							-	-	-		
Other benefits and allowances		62							-	-	62		
Payments in lieu of leave		-							-	-	-		
Long service awards		-							-	-	-		
Post-retirement benefit obligations		-							-	-	-		
Sub Total - Senior Managers of Municipality		8,408							(778)	(778)	5,630	-12.1%	
% Increase			(5)								(6)		
Other Municipal Staff													
Basic Salaries and Wages		47,381							5,058	5,058	52,439	10.7%	
Pension and UIF Contributions		8,013							1,455	1,455	9,468	18.2%	
Medical Aid Contributions		4,354							(105)	(105)	4,249	-2.4%	
Overtime		3,611							965	965	4,576	15.7%	
Performance Bonus		-							-	-	-		
Motor Vehicle Allowance		3,073							129	129	3,203	4.2%	
Cellphone Allowance		330							(9)	(9)	321	-2.9%	
Housing Allowances		357							(39)	(39)	318		
Other benefits and allowances		815							565	565	1,380		
Payments in lieu of leave		5,746							-	-	5,746	0.0%	
Long service awards		-							-	-	-		
Post-retirement benefit obligations		653							-	-	653	0.0%	
Sub Total - Other Municipal Staff		74,233							7,838	7,838	81,071	10.3%	
% Increase													
Total Parent Municipality		88,858							7,872	7,872	93,940	8.1%	
Board Members of Entities													
Basic Salaries and Wages		-							-	-	-		
Pension and UIF Contributions		-							-	-	-		
Medical Aid Contributions		-							-	-	-		
Overtime		-							-	-	-		
Performance Bonus		-							-	-	-		
Motor Vehicle Allowance		-							-	-	-		
Cellphone Allowance		-							-	-	-		
Housing Allowances		-							-	-	-		
Other benefits and allowances		-							-	-	-		
Board Fees		-							-	-	-		
Payments in lieu of leave		-							-	-	-		
Long service awards		-							-	-	-		
Post-retirement benefit obligations		-							-	-	-		
Sub Total - Board Members of Entities													
% Increase													
Senior Managers of Entities													
Basic Salaries and Wages		-							-	-	-		
Pension and UIF Contributions		-							-	-	-		
Medical Aid Contributions		-							-	-	-		
Overtime		-							-	-	-		
Performance Bonus		-							-	-	-		
Motor Vehicle Allowance		-							-	-	-		
Cellphone Allowance		-							-	-	-		
Housing Allowances		-							-	-	-		
Other benefits and allowances		-							-	-	-		
Payments in lieu of leave		-							-	-	-		
Long service awards		-							-	-	-		
Post-retirement benefit obligations		-							-	-	-		
Sub Total - Senior Managers of Entities													
% Increase													
Other Staff of Entities													
Basic Salaries and Wages		-							-	-	-		
Pension and UIF Contributions		-							-	-	-		
Medical Aid Contributions		-							-	-	-		
Overtime		-							-	-	-		
Performance Bonus		-							-	-	-		
Motor Vehicle Allowance		-							-	-	-		
Cellphone Allowance		-							-	-	-		
Housing Allowances		-							-	-	-		
Other benefits and allowances		-							-	-	-		
Payments in lieu of leave		-							-	-	-		
Long service awards		-							-	-	-		
Post-retirement benefit obligations		-							-	-	-		
Sub Total - Other Staff of Entities													
% Increase													
Total Municipal Entities													
COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION													
ENTITY REMUNERATION		85,858							7,872	7,872	93,940	8.1%	
% Increase													
TOTAL MANAGERS AND STAFF		85,741							6,842	6,842	92,583	8.5%	

Reference:

1. Include Loans and advances where applicable if any reportable amounts only until phased compliance with a 104 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s27 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

A. The original budget approved by council for the current year.

B. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

C. Additional cash-based/accumulated fund/unspent funds (section 18(1)(b) and section 26(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underpinning could not reasonably be have for).

D. Increases of funds approved under section 31 MFMA.

E. Adjustments approved in accordance with section 29 MFMA.

F. Adjustments caused by changes in funding allocations from National or Provincial Government.

G. Adjustments = "Other" Adjustments proposed to be approved including revenue under-collection (MFMA section 26(2)(a)), additional revenue appropriation on existing programmes (section 26(2)(b)), projected savings (section 26(2)(d)), error correction (sec).

H. G = B + C + D + E + F.

I. Adjusted Budget H = (A or A12) x G.

KZN222 uMngeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R R thousands																			
Revenue by Vote																			
Vote 1 - Executive and Council		22,458	10,720	10,086	9,985	19,842	9,474	10,037	12,216	11,985	27,584	12,406	11,092	167,885	178,488	186,772			
Vote 2 - Finance		1,809	176	105	103	128	385	163	125	578	655	354	212	4,794	4,258	4,479			
Vote 3 - Corporate Services		28	85	23	23	82	63	130	126	260	58	125	127	1,128	1,409	1,489			
Vote 4 - Planning Services		8	10	20	20	-	0	11	215	358	25	10	12	691	764	805			
Vote 5 - Community Services		692	784	3,276	1,279	792	856	5,873	1,692	4,784	3,276	1,279	7,416	31,956	18,876	18,835			
Vote 6 - Technical Services		2,523	1,021	598	592	2,084	839	751	798	892	2,084	839	959	13,978	14,046	14,793			
Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 9 - Electricity		7,616	4,913	3,726	3,689	6,195	5,706	4,317	4,726	6,689	6,195	5,706	6,064	65,539	66,185	71,461			
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Revenue by Vote		35,133	17,709	17,833	15,690	29,123	17,322	21,282	19,898	25,546	39,877	20,718	25,881	286,012	284,037	299,633			
Expenditure by Vote																			
Vote 1 - Executive and Council		1,765	3,012	2,350	2,327	2,028	2,860	2,116	2,350	3,327	4,028	2,860	1,431	30,455	33,947	53,632			
Vote 2 - Finance		1,226	1,309	1,548	1,533	1,597	2,177	1,658	1,533	1,597	4,177	2,658	2,647	23,662	21,028	22,268			
Vote 3 - Corporate Services		1,320	1,209	1,306	1,293	1,859	1,457	1,739	1,209	2,306	1,293	2,859	2,791	20,642	20,291	21,491			
Vote 4 - Planning Services		744	562	651	644	651	560	562	744	562	651	644	839	7,814	8,312	8,835			
Vote 5 - Community Services		2,002	2,002	2,211	2,189	2,350	2,107	3,924	3,322	7,389	7,457	8,350	6,173	49,477	36,091	37,227			
Vote 6 - Technical Services		3,231	2,358	4,522	4,476	3,720	3,744	4,101	4,782	7,985	8,879	6,893	4,639	59,333	58,978	43,789			
Vote 7 - Economic Development and Growth		186	266	171	169	167	166	186	266	171	169	167	399	2,483	2,703	2,873			
Vote 8 - Internal Audit		71	95	72	71	88	88	95	72	71	88	88	76	976	775	823			
Vote 9 - Electricity		7,776	15,666	2,010	12,833	6,596	3,227	5,182	7,010	12,833	6,596	5,227	6,133	91,081	88,988	95,693			
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Expenditure by Vote		18,322	26,480	14,842	25,536	19,058	16,386	19,564	21,288	36,243	33,338	29,747	25,129	285,932	271,113	286,631			
Surplus/ (Deficit)		16,811	(8,771)	2,991	(9,846)	10,066	936	1,718	(1,391)	(10,697)	6,539	(9,029)	752	79	12,924	12,002			

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

KZN222 uMngeni - Supporting Table SB413 Adjustments Budget - monthly revenue and expenditure (standard classification) -

Description - Standard classification	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Standard																	
Governance and administration																	
Executive and council		24,275	10,958	10,191	10,089	20,028	9,915	9,733	11,987	10,318	30,202	13,071	12,774	173,541	183,860	192,417	
Budget and treasury office		22,458	10,720	10,086	9,985	19,842	9,474	9,458	10,720	10,086	29,985	12,842	12,228	167,885	178,488	186,772	
Corporate services		1,809	176	105	103	128	385	163	1,209	176	105	103	332	4,794	4,288	4,479	
Community and public safety		8	61	0	0	58	56	112	58	56	112	125	215	862	1,104	1,167	
Community and social services		716	611	3,297	1,272	818	2,720	658	1,423	3,277	5,641	5,806	5,720	32,159	19,221	19,200	
Sport and recreation		27	29	524	515	27	1,868	19	215	22	259	22	241	3,768	5,683	4,930	
Public safety		2	-	1	1	0	0	2	1	1	0	0	(2)	6	7	7	
Housing		687	782	2,772	756	780	852	637	1,207	3,255	5,382	5,784	5,481	28,395	13,532	14,263	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services																	
Planning and development		169	612	208	219	147	422	349	467	574	684	33	310	4,195	3,330	3,376	
Road transport		8	10	20	21	-	0	11	215	358	25	10	11	691	764	805	
Environmental protection		180	602	168	198	147	422	338	251	216	658	23	300	3,504	2,566	2,571	
Trading services																	
Electricity		9,973	5,328	4,137	4,110	8,131	4,265	4,730	5,137	7,110	8,731	6,123	8,342	76,117	77,625	83,640	
Water		7,616	4,913	3,726	3,689	6,195	3,848	4,317	4,726	6,689	6,195	5,706	7,921	65,539	66,185	71,461	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		2,358	415	411	422	1,937	417	413	411	422	2,537	417	420	10,578	11,416	12,153	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard		35,133	17,709	17,833	15,680	28,123	17,322	15,471	19,013	21,280	45,258	25,033	27,147	286,012	284,037	298,633	
Expenditure - Standard																	
Governance and administration																	
Executive and council		4,428	5,852	5,736	10,111	6,463	7,123	4,001	4,092	5,231	6,488	6,677	12,596	78,809	78,055	100,333	
Budget and treasury office		1,692	2,804	2,327	9,985	1,960	2,791	1,048	1,350	1,327	1,028	1,160	1,043	28,514	32,525	52,119	
Corporate services		1,225	1,309	1,548	103	1,597	2,177	1,658	1,533	1,597	4,177	2,658	5,983	25,569	21,535	22,802	
Community and public safety		1,510	1,739	1,851	23	2,906	2,155	1,285	1,209	2,306	1,293	2,869	5,569	24,726	23,995	25,431	
Community and social services		2,181	2,085	2,289	2,285	2,538	2,171	2,400	4,632	10,743	10,351	11,062	3,616	56,354	44,849	46,525	
Sport and recreation		755	613	659	652	905	733	1,132	1,543	4,255	3,215	5,487	686	20,635	19,206	19,304	
Public safety		653	675	684	677	771	821	652	751	548	3,358	578	443	10,613	10,592	11,249	
Housing		688	733	881	872	805	560	555	2,275	5,781	3,582	4,872	2,289	23,904	13,649	14,482	
Health		85	64	65	64	57	57	60	63	159	195	125	207	1,201	1,402	1,490	
Economic and environmental services																	
Planning and development		1,611	1,906	3,769	2,004	2,378	3,266	1,818	1,989	6,378	2,805	3,187	4,318	35,646	33,183	16,354	
Road transport		744	562	651	20	651	560	562	744	562	651	644	1,463	7,914	8,209	8,727	
Environmental protection		1,067	1,344	3,118	1,993	1,727	2,706	1,274	1,245	5,815	2,155	2,543	2,855	27,833	24,974	7,627	
Trading services																	
Electricity		9,901	16,838	3,047	11,456	7,879	3,826	6,051	8,167	9,530	14,950	8,418	16,686	115,057	114,953	123,322	
Water		7,776	15,666	2,010	3,688	6,596	3,227	5,182	7,010	6,586	12,833	5,227	15,278	91,091	88,988	95,683	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		264	213	220	222	247	179	331	422	1,246	685	532	815	5,377	9,608	10,204	
Other		1,861	756	817	7,246	836	420	538	735	688	1,431	2,659	603	18,599	16,357	17,425	
Total Expenditure - Standard		18,322	26,480	14,442	25,536	19,957	16,386	14,289	18,881	30,881	34,605	29,347	37,307	285,932	271,113	286,631	
Surplus (Deficit) 1.		16,811	(8,771)	2,391	(9,846)	10,068	936	1,181	132	(9,601)	10,653	(4,313)	(10,160)	79	12,924	12,002	

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

KZN222 uMngeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue By Source																	
Property rates		9,498	9,734	9,310	9,101	8,913	8,964	9,159	10,215	11,841	12,846	13,846	13,970	127,395	135,348	142,657	
Property rates - penalties & collection charges		322	113	216	357	184	356	(52)	3,246	387	285	296	292	6,000	6,324	6,666	
Service charges - electricity revenue		6,173	4,654	3,651	4,415	4,847	3,830	4,101	4,782	4,995	5,879	6,893	6,278	60,500	60,304	64,778	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse		402	415	411	382	412	417	413	417	413	418	416	431	4,946	5,291	5,661	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		8	58	(26)	56	58	56	65	69	71	87	88	87	675	888	935	
Interest earned - external investments		119	70	448	50	36	308	24	5	9	7	2	4	1,080	949	1,000	
Interest earned - outstanding debtors		147	143	138	150	154	153	202	119	152	104	152	113	1,728	1,821	1,920	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		458	570	628	458	583	633	637	1,207	3,255	5,382	5,784	6,435	26,029	10,218	10,770	
Licences and permits		229	212	145	176	206	220	232	215	207	146	190	115	2,293	2,416	2,547	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational		17,523	1,334	2,500	151	13,410	300	-	300	-	12,940	-	-	48,458	51,646	53,770	
Other revenue		254	405	403	395	323	2,085	653	586	326	581	487	410	6,908	8,831	7,929	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		35,133	17,709	17,833	15,690	29,123	17,322	15,433	21,160	21,645	38,674	28,153	28,136	285,012	284,037	298,633	
Expenditure By Type																	
Employee related costs		5,720	5,741	5,771	8,846	6,396	6,650	6,318	8,428	8,428	8,428	8,428	8,428	87,583	84,255	89,583	
Remuneration of councillors		484	484	484	484	484	484	484	594	594	594	594	594	6,358	6,495	6,820	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	20,285	8,318	8,817	
Depreciation & asset impairment		880	880	890	890	890	890	890	890	890	890	890	890	10,675	11,292	11,944	
Finance charges		0	1	1,265	0	0	1,172	0	-	1,049	-	-	1,012	4,499	4,560	4,834	
Bulk purchases		7,458	15,133	(619)	8,598	5,687	2,376	4,158	5,322	6,389	8,457	5,987	5,837	74,783	69,622	73,799	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		282	627	2,164	601	1,037	684	985	685	654	543	846	792	9,701	9,717	10,240	
Grants and subsidies		323	449	751	951	495	691	626	842	716	936	846	603	8,229	7,899	7,394	
Other expenditure		3,165	3,156	4,136	5,165	4,068	3,441	5,830	6,755	7,590	6,584	9,655	4,275	63,819	68,955	73,200	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		18,322	26,480	14,842	25,536	19,058	16,386	19,289	23,515	26,310	26,433	27,046	42,716	285,932	271,113	286,531	
Surplus/(Deficit)		16,811	(8,771)	2,991	(9,846)	10,065	936	(3,856)	(2,355)	(4,665)	12,241	1,107	(14,580)	79	12,924	12,092	
Transfers recognised - capital		5,482	15,000	-	-	3,960	-	583	14,874	11,973	15,000	-	-	66,872	22,428	23,268	
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		22,293	6,229	2,991	(9,846)	14,026	936	(3,273)	12,519	7,308	27,241	1,107	(14,580)	66,951	35,352	35,270	

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

KZN222 uMngeni - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Monthly cash flows	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R (thousands)																	
Cash Receipts By Source	1																
Property rates		13,238	11,941	10,043	14,160	11,040	10,880	7,789	8,754	7,584	8,842	5,848	3,980	112,109	124,520	131,244	
Property rates - penalties & collection charges		114	11	26	15	16	9	31	146	2,547	1,452	535	558	5,460	5,818	6,133	
Service charges - electricity revenue		2,541	5,001	3,396	4,346	4,428	4,126	5,477	4,537	3,216	5,321	6,590	4,315	53,294	55,480	59,596	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse		296	434	428	443	404	422	355	313	395	382	254	228	4,352	4,868	5,208	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		20	31	77	43	30	58	65	69	71	87	88	38	675	817	861	
Interest earned - external investments		119	74	76	50	36	34	125	199	86	153	79	50	1,080	949	1,000	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	1,521	1,521	1,710	1,768	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		446	570	628	458	584	617	637	1,525	2,325	1,258	2,154	2,387	13,580	10,218	10,770	
Licences and permits		220	212	145	176	206	220	232	214	258	125	135	150	2,293	2,416	2,547	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer receipts - operational		17,523	1,334	2,500	151	13,410	300	-	300	-	12,940	-	-	48,458	51,646	53,770	
Other revenue		1,195	104	1,420	1,738	1,388	219	3	125	199	86	153	129	6,740	8,125	7,295	
Cash Receipts by Source		35,711	19,711	18,737	21,579	31,520	16,885	14,715	16,180	16,882	28,646	15,837	13,365	249,570	266,566	280,190	
Other Cash Flows by Source																	
Transfers receipts - capital		4,000	15,000	-	-	-	-	4,483	-	15,000	13,515	-	-	51,998	22,428	23,268	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		(3)	9	(118)	25	-	(9)	20	10	(3)	-	70	-	-	-	-	
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		14,875	-	-	-	-	-	-	-	-	-	-	-	14,875	-	-	
Total Cash Receipts by Source		54,583	34,719	18,619	21,604	31,520	16,875	19,218	16,190	31,680	42,161	15,907	13,365	316,443	288,994	303,458	
Cash Payments by Type																	
Employee related costs		6,243	6,150	6,349	9,636	6,867	6,673	6,318	8,428	6,428	8,428	8,428	5,635	87,583	84,255	89,583	
Remuneration of councillors		484	484	484	484	484	484	484	594	594	594	594	594	6,358	6,455	6,820	
Collection costs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	1,285	-	-	1,171	0	-	1,049	-	-	1,014	4,459	4,560	4,834	
Bulk purchases - Electricity		16,154	5,440	11,511	7,272	6,834	8,320	4,158	3,322	3,389	4,457	3,987	1,939	74,783	89,022	73,799	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		882	820	696	822	1,173	352	565	685	654	543	646	370	8,229	9,717	10,240	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		1,073	871	1,711	1,150	6,943	881	1,830	1,755	2,590	1,584	1,655	1,777	23,819	67,576	71,736	
Cash Payments by Type		24,836	13,785	22,016	19,364	22,302	15,881	13,374	14,783	16,704	15,607	15,311	11,329	205,271	250,124	264,406	
Other Cash Flows/Payments by Type																	
Capital assets		-	3,208	4,731	17,301	302	4,555	583	14,874	7,397	15,000	-	-	67,892	33,428	22,268	
Repayment of borrowing		-	-	595	-	-	667	-	-	586	-	-	652	2,500	1,500	2,600	
Other Cash Flows/Payments		13,859	8,211	3,236	4,281	1,765	2,831	3,239	585	255	351	649	738	40,000	-	-	
Total Cash Payments by Type		38,694	25,144	30,578	40,946	24,369	23,975	17,197	30,242	24,942	30,958	15,959	12,719	315,763	285,052	289,274	
NET INCREASE/(DECREASE) IN CASH HELD		15,888	9,555	(11,958)	(19,342)	7,152	(7,100)	2,021	(14,052)	6,738	11,203	(52)	647	681	3,942	14,184	
Cash/bank equivalents at the month/year beginning:		8,676	24,584	34,100	22,141	2,800	9,952	2,852	4,873	(9,179)	(2,441)	8,762	8,709	8,676	9,356	13,299	
Cash/bank equivalents at the month/year end:		24,564	34,100	22,141	2,800	9,952	2,852	4,873	(9,179)	(2,441)	8,762	8,709	9,356	9,356	13,299	27,483	

KZN222 uMngeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

R thousands	Description - Municipal Vote	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
1	Multi-year expenditure appropriation																	
	Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Planning Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Capital Multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Single-year expenditure appropriation																	
	Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Planning Services		2,689	3,037	2,177	14,500	-	2,177	-	3,562	-	11,002	3,373	-	42,538	3,400	-	-
	Vote 5 - Community Services		-	-	1,906	-	-	-	-	-	1,316	-	-	-	3,223	-	-	-
	Vote 6 - Technical Services		-	538	907	-	4,690	-	6,561	-	2,584	-	5,423	-	20,723	19,028	23,268	-
	Vote 7 - Economic Development and Growth		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - Electricity		-	-	425	-	-	-	-	583	-	-	-	-	1,008	11,000	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital single-year expenditure sub-total		2,689	3,575	5,416	14,500	4,690	2,177	6,561	4,165	3,901	11,502	8,796	-	67,992	33,428	23,268	-
	Total Capital Expenditure		2,689	3,575	5,416	14,500	4,690	2,177	6,561	4,165	3,901	11,502	8,796	-	67,992	33,428	23,268	-

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to budget table AS and monthly budget statement table C5

References

KZN222 uMngeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) -

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Standard																
Governance and administration																
Executive and council		-	-	-	-	-	-	-	-	-	500	-	-	500	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-	500	-	-	-	-	-
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety																
Community and social services		-	-	1,906	-	-	-	-	-	1,316	-	-	-	3,223	3,400	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	1,906	-	-	-	-	-	1,316	-	-	-	3,223	3,400	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services																
Planning and development		2,589	3,575	3,084	14,500	4,690	2,177	6,581	3,582	2,584	11,002	8,176	-	62,641	19,028	23,268
Road transport		2,689	3,037	2,177	14,500	-	2,177	-	3,582	-	11,002	3,373	-	42,538	-	-
Environmental protection		-	538	907	-	4,690	-	6,581	-	2,584	-	4,803	-	20,103	19,028	23,268
Trading services																
Electricity		-	620	425	-	-	-	-	583	-	-	-	-	1,628	11,000	-
Water		-	-	425	-	-	-	-	583	-	-	-	-	1,008	11,000	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	620	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	620	-	-
Total Capital Expenditure - Standard		2,689	4,195	5,416	14,500	4,690	2,177	6,581	4,165	3,901	11,502	8,176	-	67,992	33,428	23,268

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

KZN222 uMngeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description		Ref	Budget Year 2014/15										Budget Year +1		Budget Year +2	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavald.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
			7	8	9	10	11	12	13	14						
R thousands			A	A1	B	C	D	E	F	G	H					
Capital expenditure on new assets by Asset Class/Sub-class																
Infrastructure			20,515	-	-	-	-	-	1,216	1,216	21,731	19,628	23,268			
Infrastructure - Road transport			18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,268			
Roads, Pavements & Bridges			18,915	-	-	-	-	-	1,188	1,188	20,103	19,028	23,268			
Storm water			-	-	-	-	-	-	-	-	-	-	-			
Infrastructure - Electricity			-	-	-	-	-	-	1,008	1,008	1,008	-	-			
Generation			-	-	-	-	-	-	-	-	-	-	-			
Transmission & Reticulation			-	-	-	-	-	-	1,008	1,008	1,008	-	-			
Street Lighting			-	-	-	-	-	-	-	-	-	-	-			
Infrastructure - Water			-	-	-	-	-	-	-	-	-	-	-			
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	-	-			
Water purification			-	-	-	-	-	-	-	-	-	-	-			
Reticulation			-	-	-	-	-	-	-	-	-	-	-			
Infrastructure - Sanitation			-	-	-	-	-	-	-	-	-	-	-			
Reticulation			-	-	-	-	-	-	-	-	-	-	-			
Sewerage purification			-	-	-	-	-	-	-	-	-	-	-			
Infrastructure - Other			1,600	-	-	-	-	-	(980)	(980)	620	-	-			
Refuse			1,600	-	-	-	-	-	(980)	(980)	620	-	-			
Transportation			-	-	-	-	-	-	-	-	-	-	-			
Gas			-	-	-	-	-	-	-	-	-	-	-			
Other			-	-	-	-	-	-	-	-	-	-	-			
Community			3,160	-	-	-	-	-	123	123	3,223	5,300	-			
Parks & gardens			-	-	-	-	-	-	-	-	-	-	-			
Sports fields & stadia			2,500	-	-	-	-	-	723	723	3,223	3,400	-			
Swimming pools			-	-	-	-	-	-	-	-	-	-	-			
Community halls			-	-	-	-	-	-	-	-	-	-	-			
Libraries			-	-	-	-	-	-	-	-	-	-	-			
Recreational facilities			-	-	-	-	-	-	-	-	-	-	-			
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	-	-			
Security and policing			-	-	-	-	-	-	-	-	-	-	-			
Buses			-	-	-	-	-	-	-	-	-	-	-			
Clinics			-	-	-	-	-	-	-	-	-	-	-			
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	-	-			
Cemeteries			-	-	-	-	-	-	-	-	-	-	-			
Social rental housing			-	-	-	-	-	-	-	-	-	-	-			
Other			500	-	-	-	-	-	(500)	(500)	-	1,600	-			
Heritage assets			-	-	-	-	-	-	42,538	42,538	42,538	-	-			
Buildings			-	-	-	-	-	-	-	-	-	-	-			
Other			-	-	-	-	-	-	42,538	42,538	42,538	-	-			
Investment properties			-	-	-	-	-	-	-	-	-	-	-			
Housing development			-	-	-	-	-	-	-	-	-	-	-			
Other			-	-	-	-	-	-	-	-	-	-	-			
Other assets			400	-	-	-	-	-	100	100	500	-	-			
General vehicles			-	-	-	-	-	-	-	-	-	-	-			
Specialised vehicles			-	-	-	-	-	-	-	-	-	-	-			
Plant & equipment			100	-	-	-	-	-	(100)	(100)	-	-	-			
Computers - hardware/equipment			300	-	-	-	-	-	(300)	(300)	-	-	-			
Furniture and other office equipment			-	-	-	-	-	-	-	-	-	-	-			
Abattoirs			-	-	-	-	-	-	-	-	-	-	-			
Markets			-	-	-	-	-	-	-	-	-	-	-			
Civic Land and Buildings			-	-	-	-	-	-	-	-	-	-	-			
Other Buildings			-	-	-	-	-	-	-	-	-	-	-			
Other Land			-	-	-	-	-	-	-	-	-	-	-			
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	-	-			
Other			-	-	-	-	-	-	500	500	500	-	-			
Agricultural assets			-	-	-	-	-	-	-	-	-	-	-			
List sub-class			-	-	-	-	-	-	-	-	-	-	-			
Biological assets			-	-	-	-	-	-	-	-	-	-	-			
List sub-class			-	-	-	-	-	-	-	-	-	-	-			
Intangibles			-	-	-	-	-	-	-	-	-	-	-			
Computers - software & programming			-	-	-	-	-	-	-	-	-	-	-			
Other (list sub-class)			-	-	-	-	-	-	-	-	-	-	-			
Total Capital Expenditure on new assets to be adjusted			1	24,015	-	-	-	-	43,977	43,977	67,992	24,328	23,268			
Specialised vehicles			16	-	-	-	-	-	-	-	-	-	-			
Refuse			-	-	-	-	-	-	-	-	-	-	-			
Fire			-	-	-	-	-	-	-	-	-	-	-			
Conservancy			-	-	-	-	-	-	-	-	-	-	-			
Ambulances			-	-	-	-	-	-	-	-	-	-	-			

References:

- Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and 'vehicles/plant & equipment used by the service generated by that infrastructure'
- Donated/contributed & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/asset funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 28 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (see 13. G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

KZN222: uMngeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	Budget Year 2016/17											Budget Year +1201/17	Budget Year +1201/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Deprn. Unavail.	Mat. or Prov. Govt	Other Adjusts.	Total Adjmts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14				
R thousands		A	A1	B	C	D	E	F	G	H				
Capital expenditure on renewal of existing assets by Asset Class/Sub-class														
Infrastructure														
Infrastructure - Road transport												11,900		
Roads: Pavements & Bridges														
Storm water														
Infrastructure - Electricity												11,000		
Generation														
Transmission & Distribution												11,000		
Street Lighting														
Infrastructure - Water														
Dams & Reservoirs														
Water purification														
Retreatment														
Infrastructure - Sanitation														
Retreatment														
Sewerage purification														
Infrastructure - Other														
Refuse														
Transportation	2													
Gas														
Other	3													
Community														
Parks & gardens														
Sports Fields & roads														
Swimming pools														
Community halls														
Libraries														
Recreational facilities														
Fire, safety & emergency														
Security and policing														
Buses														
Chairs														
Museums & Art Galleries														
Cemeteries														
Social rental housing														
Other														
Health assets														
Buildings														
Other														
Investment assets														
Housing development														
Other														
Other assets														
General vehicles														
Specialised vehicles														
Plant & equipment														
Computers - hardware/equipment														
Furniture and other office equipment														
Abolition														
Markets														
Council and Buildings														
Other Buildings														
Other Land														
Surplus Assets - (Investment or Inventory)														
Other														
Agricultural assets														
List sub-class														
Biological assets														
List sub-class														
Intangible														
Computers - software & programming														
Other (ad sub-class)														
Total Capital Expenditure on renewal of existing assets to be adjusted	1											11,900		
Specialised vehicles	18													
Refuse														
Fire														
Conservancy														
Ambulances														

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology incubators (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicle/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
8. Additional cash-based uncommitted fund/contingency funds (section 18(1)(b) and section 28(2)(a) MPFA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MPFA)
9. Adjustments approved in accordance with section 29 MPFA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts - "Other" Adjustments proposed to be approved: including revenue under collection (MPFA section 28(2)(v)), additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (see 13: G = B + C + D + E + F)
12. Adjusted Budget H = (A or A124b) + G
13. Buses used to provide a service to the community
14. Not municipal contributions to the "top structure" being built using the housing subsidies
15. Stalls, art collections, medals etc.
16. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment". Detail to be entered below

check balance -23,015,000

-23,258,000

KZN222: uMngeni - Supporting Table SB16c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	Budget Year 2016/17										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unexp. Unavail.	Kat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	B	C	D	E	F	G	H	I	J	K
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		14,536	-	-	-	-	-	(1,897)	(1,897)	12,639	15,441	18,402	
Infrastructure - Road transport		9,972	-	-	-	-	-	(347)	(347)	9,625	10,620	11,310	
Roads: Pavements & Bridges		6,660	-	-	-	-	-	1,004	1,004	7,664	7,117	7,607	
Storm water		3,313	-	-	-	-	-	(1,351)	(1,351)	1,961	3,502	3,703	
Infrastructure - Electricity		4,564	-	-	-	-	-	(1,350)	(1,350)	3,214	4,821	5,093	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Distribution		4,564	-	-	-	-	-	(1,350)	(1,350)	3,214	4,821	5,093	
Sewer Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reclamation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reclamation		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	-	-	-	-	-	-	-	-	-	-	-	
Community		8,345	-	-	-	-	-	(1,402)	(1,402)	6,943	8,158	8,348	
Parks & gardens		1,329	-	-	-	-	-	(205)	(205)	1,094	1,401	1,476	
Sports fields & stadia		-	-	-	-	-	-	-	-	-	-	-	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		39	-	-	-	-	-	-	-	39	42	45	
Libraries		538	-	-	-	-	-	-	-	538	57	51	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		46	-	-	-	-	-	-	-	46	46	51	
Security and policing		245	-	-	-	-	-	-	-	245	262	260	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Museums, & Art Galleries		68	-	-	-	-	-	-	-	68	73	76	
Cemeteries		617	-	-	-	-	-	-	-	617	430	454	
Social rental housing		9	-	-	-	-	-	-	-	9	6	6	
Other		5,478	-	-	-	-	-	(1,173)	(1,173)	4,305	5,829	5,968	
Fixed assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Investment subsidies		-	-	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
General vehicles		-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computer - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible assets		-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (not sub-class)		-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1	22,882	-	-	-	-	-	(1,105)	(1,105)	21,777	23,599	24,762	
Specialised vehicles	10	-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Emergency		-	-	-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	-	-	

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes
- Work in progress/under construction to be budgeted under the respective item
- Infrastructure includes land and buildings required by the infrastructure and vehicle/equipment used by the service generated by that infrastructure
- Donated/uncontrolled & leased assets to be included within the respective sub-class
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Additional capital-backed expenditure/fund/suspense funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 30 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts - Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (see 13: G = B + C + D + E + F)
- Adjusted Budget N = (A or A/2 etc) + G
- Buses used to provide a service to the community
- Net municipal contributions to the top structure being built using the housing subsidies
- Stables, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as Plant and equipment. Detail to be entered below

KZN222 uMngeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	Budget Year 2016/17										Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuncts	Total Adjuncts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	B	9	10	11	12	13	14			
Infrastructure		6,481	-	-	-	-	-	-	-	6,481	6,852	7,243	
Infrastructure - Road transport		3,810	-	-	-	-	-	-	-	3,810	3,822	4,648	
Roads, Pavements & Bridges		2,517	-	-	-	-	-	-	-	2,517	2,653	2,797	
Storm water		1,093	-	-	-	-	-	-	-	1,093	1,170	1,252	
Infrastructure - Electricity		2,496	-	-	-	-	-	-	-	2,496	2,631	2,773	
Generation		-	-	-	-	-	-	-	-	-	-	-	
Transmission & Distribution		2,496	-	-	-	-	-	-	-	2,496	2,631	2,773	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	-	-	
Reclamation		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	
Reclamation		-	-	-	-	-	-	-	-	-	-	-	
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure - Other		375	-	-	-	-	-	-	-	375	398	423	
Refuse		375	-	-	-	-	-	-	-	375	398	423	
Transportation	2	-	-	-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	-	-	
Other	3	-	-	-	-	-	-	-	-	-	-	-	
Community		1,405	-	-	-	-	-	-	-	1,405	3,072	4,728	
Parks & gardens		898	-	-	-	-	-	-	-	898	961	1,028	
Sports Fields & clubs		-	-	-	-	-	-	-	-	-	-	-	
Swimming pools		-	-	-	-	-	-	-	-	-	-	-	
Community halls		93	-	-	-	-	-	-	-	93	98	103	
Libraries		143	-	-	-	-	-	-	-	143	1,540	156	
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-	
Fire, safety & emergency		59	-	-	-	-	-	-	-	59	62	65	
Security and policing		-	-	-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	-	-	
Chairs		-	-	-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		60	-	-	-	-	-	-	-	60	64	68	
Cemeteries		59	-	-	-	-	-	-	-	59	62	65	
Social rental housing		59	-	-	-	-	-	-	-	59	62	65	
Other		36	-	-	-	-	-	-	-	36	224	3,174	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
International projects		-	-	-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
General vehicles		-	-	-	-	-	-	-	-	-	-	-	
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-	
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and other office equipment		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Buildings		-	-	-	-	-	-	-	-	-	-	-	
Other Land		-	-	-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Archaeological assets		-	-	-	-	-	-	-	-	-	-	-	
Art sub-class		-	-	-	-	-	-	-	-	-	-	-	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Land sub-class		-	-	-	-	-	-	-	-	-	-	-	
Intangible assets		-	-	-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-	
Other (intangible assets)		-	-	-	-	-	-	-	-	-	-	-	
Total Depreciation to be adjusted	1	7,886	-	-	-	-	-	-	-	7,886	9,924	11,971	
Transferable policies	18	-	-	-	-	-	-	-	-	-	-	-	
Refuse		-	-	-	-	-	-	-	-	-	-	-	
Fire		-	-	-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	-	-	

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
2. Airports: Car Parks; Bus Terminals and Taxi Ranks
3. For example: technology backbones (e.g. fibre optic, WFI infrastructure) for economic development purposes
4. Work-in-progress under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicle-related equipment used by the services generated by that infrastructure
6. Donations provided & leased assets to be included within the respective sub-class
7. Only complete if a previous adjusted budget has been approved in the same financial year. Full cost recent adjusted budget
8. Additional capitalised accumulated funds (section 18(1)(b) and section 28(2)(a) MFMA) identified after Original Budget approved and after annual financial statements audited (note only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 39 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)) additional revenue appropriation on existing programmes (section 28(2)(b)) projected savings (section 28(2)(d)) error correction (see 13: G = B + C + D + E + F)
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A52 etc) + G
15. Buses used to provide a service to the community
16. Not municipal contributions to the bus structure being built using the housing subsidies
17. Statues, art collections, medals etc
18. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as "Plant and equipment". Detail to be entered below

KZN222 ulingeni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Municipal Voei/Capital project R thousand	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework							
								Budget Year 2014/15		Budget Year +1 2015/16		Budget Year +2 2016/17		Budget Year +3 2017/18	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality: KwaZulu Natal and Stormwater Main Road Howick Midlands Road Mophomani Ward 8, 10 and 11 Mophomani Sportsfield Mandela Capture Site Others	KwaZulu Natal and Stormwater Main Road Howick Midlands Road Mophomani Ward 8, 10 and 11 Mophomani Sportsfield Mandela Capture Site Others	3	6	6	4	4	5	8,415	8,415	10,000	10,000	15,000	15,000	3,288	3,288
					Roads, Pavements & Bridges	Howick	2016	1,000	1,000	5,000	5,000	8,000	8,000	12,000	12,000
					Roads, Pavements & Bridges	Howick	2015	1,500	1,500	5,000	5,000	8,000	8,000	12,000	12,000
					Roads, Pavements & Bridges	Mophomani	2016	10,000	9,277	5,000	5,000	12,000	12,000	12,000	12,000
					Roads, Pavements & Bridges	Mophomani	2017	2,500	3,223	1,400	1,400	1,400	1,400	1,400	1,400
					Sportsfields & stadia	Mophomani	2018	-	42,538	-	-	-	-	-	-
					Museums & Art Galleries	Other	2017	-	4,039	6,028	6,028	6,028	6,028	6,028	6,028
					Other										
Entities: List all capital programs/projects grouped by Municipal Entity															
Entity Name Project name															

References:

1. List all projects where approved budgets have been adjusted
2. Refer MFMA s30
3. As per Budget Table A6
4. Asset category and sub-category must be selected from Budget Table SA34
5. Correct to seconds. Provide a logical starting point on networked infrastructure
6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MFMA Regulation 13

KZN222 uMngeni - Supporting Table SB20 Not required -

Description	Ref	Budget Year 2014/15									Budget Year +1 2015/16	Budget Year +2 2016/17
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (I) = (A or A1/2 etc) + H

2.14 Municipal manager's quality certificate



uMngeni Municipality

PO Box 5
3290
Howick, South Africa

Tel: +27 (33) 239 9200
Fax: +27 (33) 330 4183
Email: manager@umngeni.gov.za
Website: www.umngeni.gov.za

Our Ref.:

Your Ref.:

OFFICE OF THE MUNICIPAL MANAGER

- **Quality Certificate**

I, Khayelihle Emmanuel Mpungose, Acting Municipal Manager of uMngeni Municipality, hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

PRINT NAME

KHAYELIHLE EMMANUEL MPUNGOSE

ACTING MUNICIPAL MANAGER OF

UMNGENI MUNICIPALITY (KZN222)

SIGNATURE

DATE

26 FEBRUARY 2015



uMngeni Municipality

PO Box 5
3290
Howick, South Africa

Tel: +27 (33) 239 9266
Fax: 033-3304183
Email: manager@umngeni.gov.za
Website: www.umngeni.gov.za

Our Ref.:
Your Ref.:
Date:

Office of the Municipal Manager

**COUNCIL COMMITTEE MEETING HELD ON THURSDAY 26 FEBRUARY 2015 AT
08:00AM IN UMNGENI MUNICIPALITY COUNCIL CHAMBER.**

C.0215.26 ADJUSTMENT BUDGET 2014/2015 FINANCIAL YEAR

On a proposal moved by Councillor SD Nkuna supported by Councillor GT Dlamini, it was

RESOLVED

1. That Council adopts the Adjustment Budget for the 2014/2015 financial year in terms of Section 28 of the Municipal Finance Management Act, No. 56 of 2003 as set out in the following adjustments budget tables:
 - 1.1 Table B1: Adjustments Budget Summary.
 - 1.2 Table B2: Adjustments Budget Financial Performance (Standard Classification).
 - 1.3 Table B3: Adjustments Budget Financial Performance (Revenue and Expenditure by Vote).
 - 1.4 Table B4: Adjustments Budget Financial Performance (Revenue by Source and Expenditure by Type).
 - 1.5 Table B5: Adjustments Capital Expenditure Budget by Vote and Funding.
 - 1.6 Table B6: Adjustments Budget on Financial Position.
 - 1.7 Table B7: Adjustments Budget on Cash Flow.
 - 1.8 Table B8: Cash Backed Reserves / Accumulated Surplus Reconciliation.
 - 1.9 Table B9: Asset Management.
 - 1.10 Table B10: Basic Service Delivery Measurement.
2. That the Adjustments Budget as per Section 21 of the Municipal Budget and Reporting Regulations be submitted to Provincial and National Treasuries within 10 days after 4 approval of Council

Certified true extract of the minutes of the meeting

Signed _____
Mr KE Mpungose
Acting Municipal Manager